

CHAPTER 10

CAPITAL ASSET INVENTORY

INTRODUCTION

The monitoring of capital assets allows the state to keep track of, and locate if need be, all land, infrastructure, buildings, and equipment owned by the state. The Department of Administration is required by statute (IC 4-13-1-20) to provide for the periodic inspection, appraisal, and inventory of all of the state's real and personal property, and require reports from state agencies concerning the real and personal property in their custody. The Auditor of State needs financial information relating to the state's real and personal property for financial reporting purposes. Therefore, the Department of Administration and the Auditor's Office have an agreement whereas the Auditor will collect asset information through the cooperation of all state agencies.

The Indiana Department of Administration, to fulfill its statutory requirements in IC 4-13-1-20 regarding personal property and IC 4-20.5-6-3 regarding real property, may monitor capital asset inventory recording and reporting and may correspond with the agencies, the Auditor of State, and State Board of Accounts, to ensure compliance.

Agency officials are ultimately responsible for the accountability and security of all assets.

This chapter includes the information from the Auditor of State's GEAC Fixed Asset Application Guide, information from the Department of Administration for disposition of surplus property, and information on federal requirements if the asset was purchased with federal funds.

REPORTING CAPITAL ASSETS

Each state agency is to report to the Auditor of State any additions (purchases), retirements or changes (traded-in, surplus, transferred, etc.) each quarter. The additions, changes, and retirements are to be reported on the Capital Asset Inventory form (State Form 39598 (R2/9-89)). If you have nothing to report, a signed letter with your agency number must be submitted saying you have no action. The information needed and instructions on reporting follow.

What to Report

Capital assets are any:

- (a) Land
- (b) Infrastructure (as defined in the state's Capital Asset Policy)
- (c) Buildings
- (d) Improvements Other than Buildings
- (e) Construction in Progress
- (f) Capital assets that are purchased, transferred from another agency, donated, etc. for the states use.

Improvements and repairs, which allow an asset to continue to be used during its originally established useful life, are expensed and not capitalized. Improvements and repairs, which extend the useful life of an asset, are called preservation costs. These preservation costs will be capitalized for all capital assets with the exception of infrastructure. Additions and improvements, which increase the capacity or efficiency of the asset, will also be capitalized for all assets.

The only items to be reported to the Auditor for inclusion in the State's inventory are assets with a cost of \$20,000 or more.

Agencies are responsible for maintaining a manual or automated asset control system for all assets costing more than \$500. The asset information to be maintained by the agencies should include the following:

- (1) Asset Tag Number
- (2) Acquisition Date
- (3) Asset Description
- (4) Acquisition Cost
- (5) Fund Number Purchased From
- (6) Serial Number
- (7) If purchased with federal funds, the name of the federal grant that was used.
- (8) Location of asset within agency.

The agencies should also include the assets costing more than \$20,000 in their own asset control systems in addition to reporting them to the Auditor of State.

For auditing purposes, agencies must also maintain a record of all additions and retirements to their asset control system.

The \$500 limit is a minimum requirement. Since agencies are responsible for accountability and security of all assets, they may choose to lower this limit and to include on their system other items deemed to be necessary.

When to Report

In accordance with the Auditor of State's capital asset policy, a capital asset report must be submitted by every state agency quarterly. A master listing of each agency's active assets will be sent to the agencies in the months of October, January, April and July. To have an asset included on the master listing, the capital asset inventory form must be received by October 5th, January 5th, April 5th, and by the date established by the Auditor's Office for the fiscal year end cutoff.

Additions to Report

For items to be reported to the Auditor's office and added to the master listing, the Capital Asset Inventory form needs to be completed. The top portion of this form **MUST** always be completed. Also include the year below the quarter dates.

Any asset costing \$500 or more must be tagged but the only items required to be included in the Auditor of State's inventory are those with a cost of \$20,000 or more.

All fields on the form must be completed for an addition. If an asset does not have a serial number, that field should be left blank. Group all your assets per location and round the asset cost to the nearest whole dollar. (DO NOT USE CENTS.) The name and telephone number of the person submitting the form must be included on the form.

If any information is missing or completed incorrectly, the report will be returned for correction.

See Page 10:16 for a sample Capital Assets Inventory ADD form.

Changes to Report

Changes are any change to existing information on the inventory other than "retirements."

The top portion of the report MUST always be completed for any change. The name and telephone number of the person submitting the form must be included on the form.

The only information to be put on a change is the Prefix Number, Asset Number, Sub Number, and the field(s) to be changed. Asset record information can be changed but the Prefix Number, Asset Number and Sub Number cannot be changed. Incorrect Prefix, Asset or Sub Number must be retired under the incorrect number and added under the correct.

If any information is missing or completed incorrectly, the report will be returned for correction.

See page 10:17 for a sample Capital Asset Inventory CHANGE form.

Retirements to Report

Retirements are any existing items on the state inventory that are no longer used, sold, given to surplus, etc. Retirements include items scrapped, abandoned, or traded.

The top portion of the report MUST always be completed for any retirement.

All fields are required to be completed for a retirement. The name and telephone number of the person submitting the form must be included on the form.

If any information is missing or completed incorrectly, the report will be returned for correction.

See page 10:18 for a sample Capital Asset Inventory RETIREMENT form.

Capital Leases

If a lease of equipment or real property qualifies as a "capital lease", the asset should not be added to their asset control system until all lease payments have been made and the agency receives title to the asset.

Miscellaneous Information

- All reports must be typed or neatly written.
- The top portion must be fully completed for any additions, changes, and retirements.
- Do not use " " in place of information.
- All locations for adds should be grouped together. Retirements do not need to be grouped by location.
- Any asset may be tagged by an agency but only those meeting the requirements are to be reported to the state. Assets at the minimum level of \$500 must be tagged. Assets should be tagged upon receipt. Tags may be purchased through Label Tech, 1100 East Seymour St., Muncie, IN 47302. Phone: (765) 747-1234 or 1-800-359-2155.
- No asset is to be reported to the Auditor of State which does not meet the requirement of costing at least \$20,000.
- If there are no capital assets to report in a particular quarter, a signed letter must be submitted saying you have no action to report unless otherwise arranged with the Auditor's office.

- If an asset is being transferred from one agency to another, the agency receiving the asset will add the asset and the other agency will retire the asset. The agency receiving the asset should assign a new asset number to the asset. The acquisition date for the asset stays the same as the original agency had for the acquisition date. The fund number for the asset becomes the fund number the new agency uses for its assets. The cost for the asset should be the original cost of the asset.
- Reports not filled out according to these instructions will be sent back for corrections.
- For evidence of proper disposition of assets, State Form 13812 should be completed and filed with State Surplus Property Section. (See Disposition of Surplus Property later in this chapter.)
- Obtain a Capital Police report for assets that are stolen.

REPORT INSTRUCTIONS

THIS REPORT MUST BE TYPED OR NEATLY WRITTEN.

1. Circle the quarter for the report and write in the year.
2. Type or write your agency name.
3. Type or write your agency number (only three digits).
4. Check only one category (Add, Change, or Retirement).
5. Fill in fields with asset information.

Field Definitions

ASSET NUMBER - The asset number consists of ten (10) alpha-numeric characters. This is a required field for all additions, changes, and retirements.

Digits 1-2 = Prefix Number: This is a two (2) alpha-numeric characters which are agency defined. The two characters can be used to better specify the location or type of asset. Use "00" in this area if further specification is not needed.

Digits 3-8 = Tag Number: These are six (6) numeric digits corresponding to the bar code tag number affixed to the asset. Do not include the first three numbers of the bar code tag number if this is your agency number. If your tag number after your agency number is only five digits, then add a zero to the beginning of the tag number to make it six.

Digits 9-10 = Sub Number: These are two (2) numeric digits which are agency defined. These digits can be used when there are components or additions to an existing asset [ex: building (00-000077-00) - new roof (00-000077-01)]. Use "00" in this area if the asset is not a component.

AQUIRE DATE - The date you acquired the asset or the date you retired the asset. Use this format, YYYY (example "0601" (for 2006 January). This is a required field for adds and

retirements.

DESCRIPTION CODE -A five (5) digit numeric field that corresponds to the type of asset you are adding or changing. A list of all description codes can be found later in this chapter. This is a required field for all adds and retirements.

DESCRIPTION - A thirty-five (35) digit alpha-numeric field that is agency defined. This field will contain a brief description of the asset. This is a required field for all additions and retirements.

FUND NUMBER - A four (4) digit numeric field. This tells which state accounting fund paid for the asset. This is a required field for all additions and retirements.

If the asset was acquired without the use of money from a fund on the state's accounting system, or at no cost, then the following fund numbers should be applied:

	<u>Fund #</u>
Assets acquired from surplus	9995
Non-"State" account (Commissary funds)	9996
Donated asset	9997
Non-"State" account (Recreation account)	9999

The above miscellaneous funds are for the purpose of the Capital Assets System only.

COST CODE - A two (2) digit field that tells whether the asset cost is actual or an estimate. AC for actual, ES for estimate. This is a required field for all adds and retirements.

LOCATION - A seven (7) digit alpha-numeric field that tells the location of the asset. The location is agency defined - it can be room numbers, buildings, part of an address, etc. This is a required field for all adds and retirements.

COST - An eight (8) digit numeric field that tells the dollar amount of the asset. Do not use cents. This is a required field for all adds and retirements.

SERIAL NUMBER - An eighteen (18) digit alpha-numeric field to report the serial number of an asset if it has one. This is required for all adds and retirements if the asset has a serial number.

CAPITAL ASSET MASTER LISTING

The Auditor's office will send a Capital Asset Master Listing quarterly. Upon receipt of the listing it should be reviewed to ensure the activity reported has been included.

If activity has not been included, determine if you reported the activity in time to be included. If you have, contact the Auditor's office to determine that they received your activity report and plan to enter the activity. You may need to resubmit your activity or wait until the next listing is printed.

If you submit your activity electronically by cartridge or disk, you will get an edit list that contains your transactions as well as any error messages. Any activity that shows an error message will need to be resubmitted on another disk or cartridge or through Inventory Forms. Do not resubmit the activity that did not contain errors.

PHYSICAL INVENTORY

Once a year a physical inventory is to be taken and compared to the master listing and the agency's listing of assets from their asset control system. The physical inventory helps ensure the asset inventory is accurate and that assets have not left the agency without authorization. It also helps identify unused or obsolete assets. Evidence that a physical inventory was taken is to be maintained.

DISPOSITION OF SURPLUS PROPERTY

The Department of Administration establishes guidelines and requirements relating to the disposition of agency assets. The following is a summary of those guidelines and requirements.

Generally, surplus property may be disposed of in one of the following ways:

1. May be transferred to State Surplus.
2. May be transferred or sold to another state agency.
3. May be traded-in on purchased equipment.
4. May be junked when no other disposition is efficient or economical.
5. May be sold at a public auction or sealed bid.
6. May be sold to local units of government by sealed bid.

These guidelines are to be followed whether the assets are above \$20,000 and reported to the Auditor of State or whether they are accounted for on the agencies asset control systems.

The State Surplus Property Section of the Department of Administration is to be informed whenever state property of any kind is no longer useful to the agency. State Form 13812 is used for this notification.

Transfer to State Surplus

To transfer assets to state surplus, complete and submit State Form 13812. When Surplus Property returns the pink and goldenrod copy you may take the assets with the goldenrod copy to State Surplus.

Transfer to Another State Agency

To transfer assets to another agency complete State Form 13812. Submit the form to State Surplus along with a letter stating you are taking the items off your inventory and a letter from the receiving agency stating they are putting the items on their inventory. The assets can be transferred after you receive the pink copy of the form.

Trade-Ins

Trade-in of surplus property is part of the procurement process. The Procurement Division of the Department of Administration must know about possible trade-ins. Surplus property form 13812 is to be filed with State Surplus Property. Requisitions for sealed competitive bids and non-bid procurements (including quotes) are to include the price without trade-in, the trade-in value, and the price with trade-in.

Disposal of Junk Property

An agency may junk property once permission has been received from State Surplus Property. Prior to disposal, the agency should contact the Recycling Program Manager in the Operations Division of the

Department of Administration to see if the item may be recycled.

Sale

Contact State Surplus Property if you have any items that may warrant being sold through auction or sealed bids.

ASSETS PURCHASED WITH FEDERAL FUNDS

Title of equipment purchased by an agency with federal funds, in whole or in part, vests with the State. The agency is to use, manage, and dispose of the asset in accordance with State laws, rules, and procedures. The asset shall be used by the agency in the program or project for which it was acquired for as long as needed, whether or not the project or program continues to be supported by federal funds.

Property records must be kept in compliance with state rules. In addition, the records must include the percentage of federal participation in the cost of the asset, the location, use and condition of the asset, and ultimate disposition data including the date of disposal and any sales price. Agencies should supplement the Auditor of State's Capital Asset Inventory system with the additional federal requirements. Records showing proper disposition of the asset should be maintained at least three years from date of disposition. See the chapter on federal financial assistance programs for more details.

DESCRIPTION CODES

The next several pages contain the Description Codes that are to be used on the Auditor of State's inventory system.

CATEGORY AND DESCRIPTION CODES

The five digit description code is used for the default description on an add record. The three digit category code is used for depreciation purposes. The following is a list of the three digit category codes and five digit description codes:

101 LAND

10101 Land

10102 Right of Way

151 IMPROVEMENT TO LAND

15101 Well

15102 Septic System

15103 Sewer System

15104 Landscaping

15105 Water System

15106 Streets

15107 Sidewalks/curbs

15199 Miscellaneous

301 BUILDINGS

30101 Building - Office

30102 Garage

30103 Storage (Other Than Salt)

30104 Lab Test Building

30105 Shop

30106 Weigh Station Building

30107 Rest Area Building

30108 Gas House

30109 Salt Storage

30110 Unit Building

30111 Hospital (Infirmary)

30112 Residential

30113 Dorms/Cottages

30114 Recreation

30115 Chapel

30116 Education

30117 Kitchen/Dining Room/Laundry

30118 Power House

30119 Water Treatment/Sewage Plant

30120 Greenhouse

30121 Armory

30122 Bath House

30123 Concession

30124 Fish Hatchery

30125 Historical Building

30126 Hotel, Motel, Inn

30127 Apartment House

30128 Warehouse

30129 Cell House

30130 Industrial Complex

30131 Fire Station

30132 Gate House

30132 Barber Shop

30134 Farm Buildings

30135 Bakery

30136 Mill (Feed or Saw)

30137 Pump House

30139 Paint Shed (Coal)

30140 Lab Test Building

30142 Refrigeration Building

30143 Coal Bunker

30144 Multi-Purpose Building

30145 Incinerator Building

151 IMPROVEMENTS TO BUILDINGS

35101	Doors and Windows	35114	Elevator
35103	Roof/Waterproofing	35115	Fire Escape
35104	Air Conditioning, Heating	35116	Water Temperature Regulator
35105	New Wings, Rooms	35117	Repair Coal Bunker
35106	Remodeling	35118	Coal Conveyor
35107	Electrical	35119	Insulation
35108	Exterior Lighting	35120	Improvement to Water/Sewage
35109	Vent Sys-Kitchen, Boiler Room	35122	Fire Alarm System
35110	Painting	35123	Septic System
35111	Land Washing Facility	35124	Air Handling Unit
35112	Boiler Replacement	35125	Bell System
35113	Pool	35126	Flight Deck

401 STRUCTURES OTHER THAN BUILDINGS

40101	Water Tower	40117	Fence
40102	Wall & Perimeter Structure	40118	Fishing Pier
40103	Tunnel	40119	Toilet
40104	Sewage Dump Station	40121	Shooting Shelter
40106	Boat Dock	40122	Ramps
40107	Control, Entry Gate	40123	Amphitheater
40108	Garage, Residential	40124	Bridge
40109	Diving Platform	40125	Boat House
40110	Fire Tower	40126	Mobile Home (State/Mobile)
40111	Barn	40127	Statutes
40112	Shelter, Picnic	40128	Dams
40113	Pool	40129	Fish Ladders
40114	Radio Tower	40130	Hatchery Ponds
40115	Sewage Lift Station	40131	Fish Cleaning Stations
40116	Ball Court or Field	40199	Salt Storage Racks

451 IMPROVEMENTS TO STRUCTURES OTHER THAN BUILDINGS

45101	Painting	45109	Exterior Lighting
45102	Vent Sys-Kitchen, Boiler Room	45110	Fencing, Security
45103	Irrigation System	45111	Septic System
45104	Sidewalks & Steps	45113	Fire Alarm Systems
45106	New Roof	45114	Water Treatment
45107	New Additions	45115	Aggregate or Paved Surface
45108	Electrical		

501 OFFICE EQUIPMENT

50104	Calculators	50120	Date/Time Stamp
50107	Copy Machine	50124	Binding Machine
50108	Dictating, Transcribing Equipment	50125	Word Processor
50109	Fans	50126	Rotary Files
50110	Mail Processing Equipment	50127	Telephone Equipment & Fax-Telex
50111	Paper Cutter	50133	Intercom System
50112	Printing Equipment	50135	Time Clock - Key
50114	Safe	50151	Car Phone
50115	Shredder	50199	Miscellaneous Office Equipment
50116	Tape Recorder		

502 HOUSEHOLD, KITCHEN, AND LAUNDRY

50204	Dishwasher Equipment	50223	Extractor - Water
50205	Disposal	50226	Ice Maker
50207	Freezer	50231	Water Softener
50209	Humidifier	50250	Large Appliances (French Fryer)
50211	Mixer or Small Appliances	50261	Hood (Canopy)
50213	Oven (All Types)	50266	Meat Grinder, Hobart
50215	Refrigerator	50270	Folder
50216	Tables	50272	Dry Cleaning Equipment
50220	Washers	50274	Laundry Equipment
50221	Dryers	50299	Miscellaneous
50222	Ironers		

503 OFFICE FURNITURE

50302	Chairs	50316	Carpet
50304	Desks	50318	Lektriever
50305	Files	50319	Shelving Unit
50307	Storage Cabinet	50323	Wall Partition
50314	Modular Work Station	50325	Cart

505 AUTOMOBILES

50501	Automobiles	50502	Pursuit Device
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506 STATION WAGONS AND CARRY ALLS

50601	Auto	50605	Vans
50602	Bus	50606	Carry All
50603	Four-Wheel Drive	50607	Ambulance
50604	Twelve Passenger		

507 PICK-UP TRUCKS

50701	½ Ton Truck	50702	Truck with Cab
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508 MEDIUM AND HEAVY TRUCKS

50801	3/4 Ton Pick-Up	50806	Trailers (for Heavy Trucks)
50802	1 Ton Pick-Up	50807	1979 Chevy 1 Ton Flatbed #1490
50803	1 Ton Dump	50808	1 ½ Ton
50804	1 Ton Flat Bed	50809	Truck Refrigeration Unit
50805	Other	50810	Semi-Trailer/Tractor

509 GRADERS

50902	Self-Propelled	50904	Highway Grader
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510 MOWERS

51001	Brush Cutter	51009	Mower
51004	Rider	51010	Leaf Blower
51008	Other Attachments		

511 TRANSPORTATION EQUIPMENT

51105	Tucker Sno-Cat Groom	51109	Flail
51106	Trailer		

512 SNOW PLOWS AND SCRAPERS

51201	Snow Plow
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513 CONSTRUCTION AND ENGINEERING EQUIPMENT

51303	Crane	51317	Plotter Stereo
51304	Earthmover	51318	Trencher
51305	Fork Lift	51319	Planner-Used For Lumber
51306	Front-End Loader	51321	Excavator
51308	Scaffold	51322	Warning Signs
51309	Tractor	51323	Pay Loader
51310	Backhoe	51324	Stump Cutters
51312	Bulldozer	51399	Miscellaneous Construction/Engineer

514 BUILDING AND PLANT

51401	Alarm System	51413	Air Compressor
51402	Central Air Conditioner	51416	Water Pump
51404	Fork Lift	51421	Conveyors
51405	Furnace	51422	Water Heater
51406	Generator	51424	De-Aerator
51407	Pump	51431	Ventilation Systems
51409	Transformer	51432	Regulator
51410	Water cooler	51439	Shelving
51411	Emergency Lights	51442	Hydraulic Sewage Cleaner
51412	Boiler	51499	Miscellaneous

515 MANUFACTURING EQUIPMENT

51503	Saw Mill	51518	Highway Sign Equipment
51512	Furniture Equipment	51519	Soap Making Equipment
51513	Sealer Machine	51521	Print Shop Equipment
51516	License Plates	51524	Food Processing Equipment
51517	Tailoring Equipment - Sewing		

516 DESIGN AND LOCATION ENGINEERING EQUIPMENT

51601	Drafting Equipment	51603	Survey
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517 ENGINEERING TESTING EQUIPMENT

51701	Geology Equipment	51709	Specialized Equipment
51707	Equipment Cleaner	51710	Safety/Hazard Testing Equipment

518 PAVING MAINTENANCE EQUIPMENT

51801	Roller	51804	Paver, Bit
51802	Sweeper	51805	Jackhammer
51803	Tar Pot	51810	Line Marker

520 TRAFFIC COUNTERS

52001	Traffic Counter	52005	Recorder
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521 MEDICAL AND LABORATORY EQUIPMENT

52101	Centrifuge	52135	Blood Test Equipment
52102	Microscope	52136	Therapy Equipment
52116	Oxygen Equipment	52156	Meters
52117	X-ray Equipment	52163	Field and Test
52120	EKG Machine	52164	Biological
52121	Chromatograph	52165	Miscellaneous
52122	Spectrophotometer Equipment	52166	Radiological
52128	Distillery Still	52174	Biochemistry Lab Equipment
52129	Pharmacy Equipment	52175	Clinical Lab Equipment
52130	Scales	52176	Speech and Hearing Equipment
52131	Optical Equipment	52180	Ultra Violet Light
52133	Electroencephalograph	52199	Miscellaneous
52134	Sterilizer		

522 EDUCATIONAL EQUIPMENT

52202	Projector	52236	Vocational Equipment
52213	Video Equipment	52239	Transmitter - Mike
52217	Electronic Trainers	52241	Display Case

523 RECREATIONAL EQUIPMENT

52303 Playground equipment

52399 Miscellaneous Recreational Equipment

526 TRACTORS

52601 Farm

52606 Tractor Attachments

52602 Garden

52607 Mule

527 REST AREA EQUIPMENT

52701 Display Cases

528 AIRCRAFT

52801 Aircraft

52802 Engines

529 SPREADERS

52901 Spreader

530 RADIO EQUIPMENT

53003 Radar Speed and Distance

53016 Field Meter

53005 Consoles (Base Station)

53017 Monitor

53008 Scanner

53021 Telephone Equipment

53012 Short Wave Equipment

53025 Radio

53013 Frequency Counter

53029 Radio-Mobile Units

53014 Oscilloscope

53040 Miscellaneous

531 WINDOW AIR CONDITIONER

53101 Window Air Conditioner

532 AGRICULTURAL EQUIPMENT - FOR FIELD CROPS

53201 Bins

53214 Sprayer

53203 Harvester

53216 Chopper

53205 Planter

53217 Bagger

53206 Plow

53219 Wagon

53207 Pump

53222 Drill (Grain)

53208 Rake

53223 Feed Mixer

53211 Cultivator

533 OTHER FARM EQUIPMENT

53306 Combine

534 BOATS, MOTORS AND OTHER MARINE

53405	Inboard Motor	53412	Row Boat - Fiberglass
53406	Marine Generator	53413	Row Boat - Metal
53407	Other Boats	53414	Row Boat - Wood
53409	Outboard Motors		

536 WEAPONS AND RELATED RIOT CONTROL EQUIPMENT

53601	Pepper-Fogger	53609	Portable Target System
53607	Metal detector	53614	X-Ray Security System

537 WEIGH STATION EQUIPMENT

53701	Scales
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538 LANDSCAPING EQUIPMENT

53802	Lg. Landscaping Equipment
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539 SHOP EQUIPMENT

53904	Drill Press	53946	Fork Lift
53905	Hydraulic Jack of Lift	53950	Blower
53906	Lathe - Metal	53953	Hydraulic Bender
53911	Sander	53957	Generator
53913	Saws, Power	53964	Wheel Aligner
53916	Electric Shears	53968	Die and Tap Set
53918	Sewer Auger	53969	Tank (Below Ground)
53920	High Pressure Water Cleaner	53970	Gas Pumps
53921	Grinder	53971	Tank (Above Ground)
53922	Battery Charger	53972	Air Operated Tools
53928	Air Cleaner	53979	Pallet Truck
53929	Paint Sprayer	53980	Metal Shears
53931	Engine Analyzer	53982	Miscellaneous Tools
53937	Chain hoist	53997	Milling Machine for Metal
53938	Lube Gun	53999	Miscellaneous

540 MAIN FRAME COMPUTERS AND PERIPHERAL DEVICES

54003	Central Processing Unit	54027	Console
54004	Disk	54028	Power Dist. Units
54005	Disk Drive	54029	Multi-Communications Unit
54007	Keypunch Machine (Card Punch)	54030	Card Reader
54008	Key Verifier	54031	Card Reader Punch Unit
54009	Printer	54032	Modem
54010	Print Controller	54034	Mini-Computer
54012	Tape Controller	54036	Sorter
54013	Tape Drive	54037	Reproducing Equipment
54014	Data Terminal	54044	Micro-Computer
54015	Module Video Support	54046	Battery Back Up

54017 Controller 658
54020 Controller 657
54021 Memory
54022 Switching Unit
54024 Teletype Terminal

54047 Communication Controller
54048 Ethernet System
54049 Backup System
54050 Terminal Server
54099 Miscellaneous Mainframe Equipment

541 CAMERA EQUIPMENT

54101 35MM SLR
54102 35MM Other
54103 Developing Tank
54105 Microfilm Camera
54109 Projector

54111 Video Equipment
54114 I.D. Camera
54119 Visual Equipment
54199 Miscellaneous

542 FIRE FIGHTING EQUIPMENT

54201 Fire Truck
54203 Pump

54210 Fire Control System

543 TRASH DUMPSTER

54301 Trash Dumpster

544 MICRO FORM, READER AND REPRODUCING EQUIPMENT

54401 Reader
54402 Reader/Printer

54406 Camera

554 PERSONAL COMPUTER AND ACCESSORIES

55401 Personal Computer System Unit
55402 PC Keyboard
55403 Laptop/Portable PCS
55404 PC Monitors
55407 PC Laser Printers
55408 PC Plotters

55411 PC Internal Disk Drive
55413 PC Memory Expansion Boards
55418 PC External Disk Drives
55419 Cntrl Process Unit – Compaq Proliant
55422 Other PD Related Equipment

60X INDOT INFRASTRUCTURE USING MODIFIED APPROACH

60100 Interstate Roads
60200 NHS Roads
60300 Non-NHS Roads
60400 Interstate Bridges
60500 NHS Bridges Non-Interstate

60600 Non-NHS Bridges
60700 Roads at State Institutions and Properties
60800 Bridges at State Institutions & Properties
60900 Work-In-Progress

614 DNR INFRASTRUCTURE USING DEPRECIATION APPROACH

61400 Dams

FIXED ASSET INVENTORY

State Form 39598 (R3/11-90)

Approved by the State Board of Accounts 1990

For Auditor use only

INSTRUCTIONS: This Fixed Asset Inventory has been developed for use with the new State's Fixed Assets Accounting System. The abbreviations on the form are as follows: SOI - State of Indiana, AQU/RE - Acquisition Date/Retired Date, YYMM - Year, Month, AC/ES - Actual/Estimate. The numbers below the categories are the number of characters that can be used for that field. The shaded area Retirements are used with the shaded area Pre-Fix, Asset Number, and AQU/RE Date. No other fields are required with Retirements. For further directions, please refer to the "User's Guide".

Name of Agency AUDITOR OF STATE		Circle Quarter for this Report				Check One Only <input checked="" type="checkbox"/> Adds (Items New to Inventory) <input type="checkbox"/> Changes (Items to Correct on Inventory) <input type="checkbox"/> Retirements (Items Scrapped, Abandoned or Traded-in)
		1st	2nd	3rd	4th	
Agency Number (Three Digits) 050	Location (Seven Characters) RM 240	7/1 - 9/30	10/1 - 12/31	1/1 - 3/31	4/1 - 6/30	

[illegible]

DISTRIBUTION: White - Auditor; Canary - Agency's Files;

FIXED ASSET INVENTORY

State Form 39598 (R3/11-90)

Approved by the State Board of Accounts 1990

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